

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

School Town of Highland (4720)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$65,182	\$26,394	n/a	-60%
	11100 Elementary	\$3,301,957	\$3,674,404	\$3,828,344	16%	4%
	11200 Middle/Junior High	\$1,212,337	\$1,144,256	\$1,261,171	4%	10%
	11300 High School	\$3,006,393	\$2,871,653	\$2,754,134	-8%	-4%
	11355 Academic Honors - High Ability Student Program	\$0	\$3,514	\$150,694	n/a	> 500%
	11520 Area School Participation	\$66,800	\$0	\$57,600	-14%	n/a
	12100 Gifted and Talented	\$21,145	\$19,454	\$11,161	-47%	-43%
	12350 Homebound	\$5,574	\$3,588	\$2,765	-50%	-23%
	12710 Equal Opportunity At Risk	\$7,470	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$0	\$18,378	\$27,160	n/a	48%
	13900 Other Adult/Continuing Ed Programs	\$15,810	\$0	\$0	-100%	n/a
	14100 Elementary	\$42,305	\$23,814	\$13,665	-68%	-43%
	14200 Middle/Junior High	\$798	\$6,159	\$4,371	448%	-29%
	14300 High School	\$41,168	\$36,051	\$31,258	-24%	-13%
	16100 Remediation Testing	\$50,890	\$60,420	\$49,511	-3%	-18%
	16200 Preventive Remediation	\$38,309	\$5,317	\$2,338	-94%	-56%
	22220 School Library	\$262,756	\$197,333	\$219,913	-16%	11%
	22230 Audiovisual	\$20,142	\$19,980	\$18,931	-6%	-5%
	22240 Education Television	\$1,135	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$341,458	\$20,504	\$16,621	-95%	-19%
	24100 Office of the Principal Services	\$959,519	\$1,033,209	\$1,123,170	17%	9%
	25820 Textbooks and Repairs	\$256,089	\$415,223	\$301,455	18%	-27%
	26497 Teachers Retirement Fund	\$312,955	\$590,150	\$634,628	103%	8%
	41100 Transfer Tuition	\$2,838	\$0	\$3,570	26%	n/a
	41400 Joint Services and Supply	\$834,025	\$929,466	\$1,021,434	22%	10%
	41600 Joint Services and Supply - Other	\$0	\$12,390	\$11,206	n/a	-10%
	43500 Debt Services TRB Transfers - Transfers Author	\$0	\$17,810	\$0	n/a	-100%
Student Academic Achievement Total		\$10,801,873	\$11,168,255	\$11,571,494	7%	4%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$0	\$55	n/a	n/a
	21120 Attendance Services	\$0	\$0	\$15,000	n/a	n/a
	21210 Service Area Direction	\$71,258	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$321,762	\$375,263	\$391,858	22%	4%
	21320 Medical Services	\$10,250	\$5,000	\$18,003	76%	260%
	21340 Nurse Services	\$63,979	\$104,317	\$108,902	70%	4%
	21710 Service Area Direction	\$0	\$80,000	\$74,481	n/a	-7%
	22110 Service Area Direction	\$72,916	\$135,661	\$112,301	54%	-17%

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	22120 Instruction & Curriculum Development	\$86,266	\$42,150	\$118,055	37%	180%
	22130 Instructional Staff Training Services	\$19,925	\$36,291	\$57,377	188%	58%
	22190 Instructional Staff Training Services - Other	\$7,250	\$0	\$1,050	-86%	n/a
	23110 Service Area Direction	\$21,558	\$23,886	\$24,234	12%	1%
	23190 Other Governing Body Services	\$8,983	\$16,413	\$22,968	156%	40%
	23210 Office of the Superintendent	\$305,879	\$231,178	\$257,576	-16%	11%
	23220 Community Relations	\$7,500	\$1,777	\$15,456	106%	> 500%
	23290 Other Executive Administrative Services	\$48,022	\$29,924	\$21,669	-55%	-28%
	26450 Health Services	\$7,394	\$762	\$825	-89%	8%
	26710 Technology Support and Maintenance	\$0	\$358,758	\$246,299	n/a	-31%
Student Instructional Support Total		\$1,052,940	\$1,441,379	\$1,486,109	41%	3%
Overhead and Operational						
	23150 Legal Services	\$72,932	\$68,814	\$79,288	9%	15%
	23160 Promotion Expenses	\$2,220	\$2,435	\$1,187	-47%	-51%
	23230 Staff Relations and Negotiations	\$0	\$0	\$47,400	n/a	n/a
	25110 Office of the Business Manager	\$37,508	\$51,409	\$73,130	95%	42%
	25210 Service Area Direction	\$0	\$106,845	\$105,828	n/a	-1%
	25230 Receiving and Disbursing Funds	\$25,573	\$0	\$0	-100%	n/a
	25240 Payroll Services	\$33,221	\$0	\$0	-100%	n/a
	25250 Financial Accounting	\$20,114	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$0	\$275	\$8	n/a	-97%
	25293 Printed Forms	\$14,243	\$0	\$0	-100%	n/a
	25360 Rent of Buildings & Equipment	\$0	\$444,668	\$487,938	n/a	10%
	25410 Service Area Direction	\$24,773	\$63,542	\$68,154	175%	7%
	25420 Maintenance of Buildings	\$2,146,342	\$2,593,221	\$2,674,410	25%	3%
	25430 Maintenance of Grounds	\$16,273	\$4,598	\$2,210	-86%	-52%
	25440 Maintenance of Equipment	\$194,027	\$143,655	\$147,294	-24%	3%
	25450 Vehicle Maintenance (other than buses)	\$5,481	\$0	\$0	-100%	n/a
	25460 Security Services	\$0	\$28,382	\$57,154	n/a	101%
	25470 Insurance (other than buses)	\$109,220	\$138,783	\$110,550	1%	-20%
	25490 Other Operating/Maintenance of Plant	\$11,656	\$0	\$0	-100%	n/a
	25510 Service Area Direction	\$76,240	\$101,560	\$135,734	78%	34%
	25520 Vehicle Operation	\$242,413	\$343,610	\$315,412	30%	-8%
	25530 Monitoring Services	\$14,694	\$23,677	\$32,230	119%	36%
	25540 Vehicle Servicing and Maintenance	\$150,357	\$194,827	\$211,470	41%	9%
	25550 Purchase of School Buses	\$0	\$152,850	\$229,173	n/a	50%
	25560 Insurance on Buses	\$15,632	\$53,618	\$33,833	116%	-37%
	25580 Contracted Transportation Services	\$27,489	\$0	\$0	-100%	n/a

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	25590 Other Pupil Transportation Services	\$11,691	\$27,424	\$24,254	107%	-12%
	25620 Food Preparation and Dispensing	\$245,343	\$661,644	\$699,825	185%	6%
	25630 Food Delivery	\$0	\$610	\$1,000	n/a	64%
	25640 Food Purchases	\$300,333	\$440,165	\$491,509	64%	12%
	25690 Other Food Services	\$34,316	\$77,771	\$146,718	328%	89%
	25740 Printing, Publishing and Duplicating	\$15,372	\$17,971	\$20,016	30%	11%
	26495 Official Bonds	\$397	\$638	\$638	61%	0%
	26499 Other	\$0	\$379,169	\$442,583	n/a	17%
	26600 Data Processing	\$38,334	\$12,633	\$40,159	5%	218%
	26900 Other Staff Services	\$4,000	\$0	\$0	-100%	n/a
	32000 Community Recreation	\$7,953	\$4,957	\$4,399	-45%	-11%
	34000 Athletic Coaches	\$255,289	\$345,792	\$342,735	34%	-1%
	39400 Latch Key Kids Program	\$44,785	\$119,243	\$121,902	172%	2%
	52200 Temporary Loans, INTEREST ON DEBT	\$180,888	\$233,613	\$165,421	-9%	-29%
Overhead and Operational Total		\$4,379,110	\$6,838,399	\$7,313,561	67%	7%
Nonoperational						
	25330 Professional Services	\$48,988	\$5,382	\$86,963	78%	> 500%
	25350 Building Acquisition/Construction/Improvement	\$52,763	\$419,068	\$751,717	> 500%	79%
	25355 Sports Facilities	\$0	\$2,282	\$139,278	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$0	\$244,423	\$55,141	n/a	-77%
	25380 Purchase of Mobile or Fixed Equipment	\$477,513	\$42,854	\$247,835	-48%	478%
	25390 Other Facilities Acquisition & Construction	\$32,602	\$31,374	\$20,630	-37%	-34%
	51100 Bonds, PRINCIPAL OF DEBT	\$300,000	\$226,710	\$280,000	-7%	24%
	52100 Bonds, INTEREST ON DEBT	\$1,803,205	\$198,788	\$160,661	-91%	-19%
	53100 Buildings, LEASE RENTAL	\$0	\$2,166,000	\$2,166,000	n/a	0%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$360,438	\$224,817	\$213,583	-41%	-5%
Nonoperational Total		\$3,075,509	\$3,561,697	\$4,121,810	34%	16%
prorated						
	26491 PERF	\$267,180	\$211,510	\$215,440	-19%	2%
	26492 Social Security	\$895,280	\$951,972	\$994,817	11%	5%
	26493 Workmen's Compensation	\$50,000	\$17,022	\$76,297	53%	348%
	26494 Group Insurance	\$1,749,319	\$4,845,320	\$5,678,985	225%	17%
	26496 Unemployment Compensation	\$8,262	\$5,379	\$712	-91%	-87%
	26498 Severance/Early Retirement Pay	\$0	\$1,850,011	\$503,295	n/a	-73%
prorated Total		\$2,970,042	\$7,881,214	\$7,469,546	151%	-5%
Not Categorized						

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	39000 Other Community Services		\$0	\$0	\$0	n/a
	40000 Nonprogrammed Charges		\$942	\$0	\$0	-100%
Not Categorized Total			\$942	\$0	\$0	-100%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$13,024,395	\$17,213,382	\$16,934,717	30%	-2%	58.5%	55.7%	53.0%
Student Instructional Support	\$1,280,028	\$1,938,323	\$2,080,191	63%	7%	5.7%	6.3%	6.5%
Overhead and Operational	\$4,899,543	\$8,177,543	\$8,825,801	80%	8%	22.0%	26.5%	27.6%
Nonoperational	\$3,075,509	\$3,561,697	\$4,121,810	34%	16%	13.8%	11.5%	12.9%
Not Categorized	\$942	\$0	\$0					
Grand Total	\$22,280,417	\$30,890,944	\$31,962,519	43%	3%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	64.2%	62.0%	59.5%